

EXHIBIT B

Additional MIP Parties (or Their Affiliates), Which Paul Hastings Represents or Has Represented in the Past in Matters *Unrelated* to the Title III Cases¹

Interested Parties	Relationship to Debtors	Clients & Their Affiliates
ACLARA TECHNOLOGIES LLC	Schedule 8(D): Material Creditors of PREPA Schedule 9(D): Inactive Claims - PREPA	Not a client. Entities related to parent are former clients.
AG SUPER FUND MASTER, L.P.	Schedule 7(D): Plan Support Agreement Parties - PREPA	Not a client. Parent and related entities are current clients.
AKIN GUMP STRAUSS HAUER & FELD LLP	Schedule 8(D): Material Creditors of PREPA (Counsel)	Former client.
ALZA CORPORATION	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
AMERICAN CIVIL LIBERTIES UNION OF PUERTO RICO	Schedule 8(A): Material Creditors of the Commonwealth (Counsel)	Not a client. Related entities are pro bono clients.
AMO PUERTO RICO MANUFACTURING, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
ARCH MORTGAGE INSURANCE COMPANY	Schedule 8(D): Material Creditors of PREPA	Not a client. Entities related to parent are current clients.
AT&T MOBILITY PUERTO RICO INC.	Schedule 8(A): Material Creditors of the Commonwealth Schedule 9(A): Inactive Claims – Commonwealth	Not a client. Parent and related entities are current clients.
AVON PRODUCTS, INC. (PUERTO RICO BRANCH)	Schedule 8(A): Material Creditors of the Commonwealth	Not a client. Parent is a current client.
BECTON DICKINSON AND COMPANY	Schedule 9(A): Inactive Claims - Commonwealth	Former client. A related entity is a current client.
BLUEMOUNTAIN FURSAN FUND L.P.	Schedule 7(D): Plan Support Agreement Parties - PREPA	Not a client. An entity related to parent is a current client.
BLUEMOUNTAIN SUMMIT TRADING L.P.	Schedule 7(D): Plan Support Agreement Parties - PREPA	Not a client. An entity related to parent is a current client.
C.M. LIFE INSURANCE COMPANY	Schedule 8(D): Material Creditors of PREPA	Former client. Parent and related entities are current clients.
CANYON DISTRESSED OPPORTUNITY INVESTING FUND II, L.P.	Schedule 9(A): Inactive Claims – Commonwealth Schedule 9(F): Inactive Claims - COFINA	Not a client. Entity related to parent is a current client.
CANYON DISTRESSED TX (A) LLC	Schedule 8(C): Material Creditors of PBA	Not a client. Entity related to parent is a current client.
CANYON GCM PR SPV, LLC	Schedule 8(C): Material Creditors of PBA	Not a client. Entity related to parent is a current client.

¹ Please note that the Additional MIP Parties include several individuals identified on Exhibit A. While Paul Hastings does not believe that it has any connection to these individuals, Paul Hastings does not have sufficient information to definitively determine whether or not it has any connection to these individuals.

CANYON NZ-DOF INVESTING, L.P.	Schedule 8(C): Material Creditors of PBA Schedule 9(A): Inactive Claims – Commonwealth Schedule 9(F): Inactive Claims - COFINA	Not a client. Entity related to parent is a current client.
CANYON-ASP FUND, L.P.	Schedule 8(C): Material Creditors of PBA Schedule 9(A): Inactive Claims – Commonwealth Schedule 9(F): Inactive Claims - COFINA	Not a client. Entity related to parent is a current client.
CANYON-EDOF (MASTER) L.P.	Schedule 8(C): Material Creditors of PBA	Not a client. Entity related to parent is a current client.
COLONIAL LIFE & ACCIDENT INSURANCE COMPANY	Schedule 8(D): Material Creditors of PREPA	Current client. Entities related to parent are current clients.
COMBE PRODUCTS, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Former client. Parent and a related entity are also former clients.
COOPERVISION CARIBBEAN CORPORATION	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are former clients.
CORBIN ERISA OPPORTUNITY FUND, LTD.	Schedule 9(F): Inactive claims - COFINA	Not a client. Parent is a former client.
CORDIS LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
DAVIS POLK & WARDWELL LLP	Schedule 8(F): Material Creditors of COFINA (Counsel)	Current client.
DLA PIPER (PUERTO RICO) LLC	Schedule 4(A): Professionals Retained in Commonwealth Title III Case Schedule 5(D): Other Parties in Interest – PREPA (Counsel) Schedule 8(D): Material Creditors of PREPA (Counsel)	Not a client. Entities related to parent are former clients.
DRINKER BIDDLE & REATH LLP	Schedule 9(A): Inactive Claims – Commonwealth (Counsel) Schedule 9(B): Inactive Claims – ERS (Counsel) Schedule 9(D): Inactive Claims – PREPA (Counsel) Schedule 9(E): Inactive Claims – HTA (Counsel)	Current client.
EBI PATIENT CARE, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Entities related to parent are current clients.
EDWARDS LIFESCIENCES TECHNOLOGY SARL	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent is a current client.
ELI LILLY EXPORT, S.A. (PUERTO RICO BRANCH)	Schedule 8(A): Material Creditors of the Commonwealth Schedule 9(A): Inactive Claims – Commonwealth	Not a client. Parent is a current client.
ELLIOT INTERNATIONAL LP	Schedule 9(A): Inactive Claims – Commonwealth	Not a client. Parent is a current client.
ETHICON LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST	Schedule 7(A): Plan Support Agreement Parties – Commonwealth Schedule 7(C): Plan Support Agreement Parties – PBA	Not a client. Parent is a current client.

GOLDEN TREE DISTRESSED FUND 2014 LP	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.
GOLDEN TREE HIGH YIELD VALUE MASTER UNIT TRUST	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.
GOLDENTREE INSURANCE FUND SERIES INTERESTS OF THE SALI MULTI-SERIES FUND, L.P.	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.
GOLDENTREE MASTER FUND, LTD.	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.
GOLDENTREE MULTI-SECTOR MASTER FUND ICAV - GOLDENTREE MULTI-SECTOR MASTER FUND PORTFOLIO A	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.
GOLDENTREE NJ DISTRESSED FUND 2015 LP	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.
GOLDENTREE STRUCTURED PRODUCTS - C LP	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.
GOLDENTREE STRUCTURED PRODUCTS OPPORTUNITIES FUND EXTENSION HOLDINGS, LLC	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.
GOLDIN ASSOCIATES	Schedule 7(A): Plan Support Agreement Parties – Commonwealth (Financial advisor and/or accountant) Schedule 7(C): Plan Support Agreement Parties – PBA (Financial advisor and/or accountant) Schedule 7(E): Plan Support Agreement Parties – HTA (Financial advisor and/or accountant)	Not a client. Parent and related entities are current clients.
GOODWIN PROCTER LLP	Schedule 7(A): Plan Support Agreement Parties – Commonwealth (Counsel) Schedule 8(C): Material Creditors of PBA (Counsel) Schedule 8(D): Material Creditors of PREPA (Counsel) Schedule 9(A): Inactive Claims – Commonwealth (Counsel) Schedule 9(E): Inactive Claims – HTA (Counsel) Schedule 9(F): Inactive Claims – COFINA (Counsel)	Former client.
GUIDANT PUERTO RICO, B.V. D/B/A BOSTON SCIENTIFIC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are former clients.
HEWLETT PACKARD CARIBE BV, LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and a related entity are former clients.
HEWLETT PACKARD ENTERPRISE DEVELOPMENT LP	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and a related entity are former clients.
HILTON INTERNATIONAL OF PUERTO RICO, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are former clients.
HILTON WORLDWIDE INTERNATIONAL PUERTO RICO LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are former clients.

HLT OWNED VIII HOLDING LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are former clients.
HP INTERNATIONAL TRADING B.V. (PUERTO RICO BRANCH) LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and a related individual are former clients.
IEH AUTO PARTS LLC DBA AUTO PLUS AUTO PARTS	Schedule 9(D): Inactive Claims – PREPA	Not a client. Entities related to parent are former clients.
INVESCO HIGH YIELD MUNICIPAL FUND OF AIM TAX-EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)	Schedule 8(D): Material Creditors of PREPA Schedule 9(A): Inactive Claims – Commonwealth Schedule 9(F): Inactive Claims – COFINA	Not a client. Parent and related entities are current clients.
INVESCO HIGH YIELD MUNICIPAL FUND OF ALM TAX EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS)	Schedule 9(F): Inactive Claims – COFINA	Not a client. Parent and related entities are current clients.
INVESCO OPPENHEIMER ROCHESTER MUNICIPALS FUND	Schedule 7(D): Plan Support Agreement Parties – PREPA	Not a client. Parent and related entities are current clients.
INVESCO OPPENHEIMER ROCHESTER SHORT DURATION HIGH YIELD MUNICIPAL FUND	Schedule 7(D): Plan Support Agreement Parties – PREPA	Not a client. Parent and related entities are current clients.
JANSSEN CILAG MANUFACTURING LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
JANSSEN ORTHO LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
JOHNSON & JOHNSON INTERNATIONAL	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
LATHAM & WATKINS LLP	Schedule 8(D): Material Creditors of PREPA (Counsel) Schedule 9(A): Inactive Claims – Commonwealth (Counsel) Schedule 9(B): Inactive Claims - ERS (Counsel) Schedule 9(E): Inactive Claims - HTA (Counsel) Schedule 9(F): Inactive Claims - COFINA (Counsel)	Current client.
LIFESCAN LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Entities related to parent are current clients.
LIFESCAN PRODUCTS, LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Entities related to parent are current clients.
LILLY DEL CARIBE, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent is a current client.
LINDE GAS PUERTO RICO INC.	Schedule 8(D): Material Creditors of PREPA	Not a client. Entities related to parent are former clients.
MA MULTI-SECTOR OPPORTUNISTIC FUND, LP	Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and related entities are current clients.

MCCONNELL VALDÉS LLC	Schedule 7(A): Plan Support Agreement Parties – Commonwealth (Counsel) Schedule 7(C): Plan Support Agreement Parties – PBA (Counsel) Schedule 7(E): Plan Support Agreement Parties – HTA (Counsel) Schedule 8(A): Material Creditors of the Commonwealth (Counsel) Schedule 8(D): Material Creditors of PREPA (Counsel) Schedule 8(E): Material Creditors of HTA (Counsel) Schedule 9(A): Inactive Claims - Commonwealth (Counsel) Schedule 9(C): Inactive Claims - PBA (Counsel) Schedule 9(D): Inactive Claims - PREPA (Counsel)	Former client. Parent is also a former client.
MCNEIL HEALTHCARE LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
MCP HOLDINGS MASTER LP	Schedule 8(A): Material Creditors of the Commonwealth Schedule 8(B): Material Creditors of ERS Schedule 8(D): Material Creditors of PREPA Schedule 8(E): Material Creditors of HTA Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and a related entity are current clients.
MOELIS & COMPANY	Schedule 5(A): Other Parties in Interest – Commonwealth (Financial advisor and/or accountant) Schedule 5(C): Other Parties in Interest – PBA (Financial advisor and/or accountant) Schedule 5(E): Other Parties in Interest – HTA (Financial advisor and/or accountant) Schedule 7(A): Plan Support Agreement Parties – Commonwealth (Financial advisor and/or accountant) Schedule 9(C): Inactive Claims – PBA (Financial advisor and/or accountant)	Current client. A related entity is also a current client.
MONARCH ALTERNATIVE CAPITAL LP	Schedule 7(A): Plan Support Agreement Parties - Commonwealth Schedule 7(C): Plan Support Agreement Parties - PBA	Current client. A related entity is also a current client.
MONARCH ALTERNATIVE SOLUTIONS MASTER FUND LTD.	Schedule 8(A): Material Creditors of the Commonwealth Schedule 8(B): Material Creditors of ERS Schedule 8(D): Material Creditors of PREPA Schedule 8(E): Material Creditors of HTA Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and a related entity are current clients.

MONARCH CAPITAL MASTER PARTNERS III LP	Schedule 8(A): Material Creditors of the Commonwealth Schedule 8(B): Material Creditors of ERS Schedule 8(D): Material Creditors of PREPA Schedule 8(E): Material Creditors of HTA Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and a related entity are current clients.
MONARCH CAPITAL MASTER PARTNERS IV LP	Schedule 8(A): Material Creditors of the Commonwealth Schedule 8(B): Material Creditors of ERS Schedule 8(D): Material Creditors of PREPA Schedule 8(E): Material Creditors of HTA Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and a related entity are current clients.
MONARCH DEBT RECOVERY MASTER FUND LTD.	Schedule 8(A): Material Creditors of the Commonwealth Schedule 8(B): Material Creditors of ERS Schedule 8(D): Material Creditors of PREPA Schedule 8(E): Material Creditors of HTA Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and a related entity are current clients.
MONARCH SPECIAL OPPORTUNITIES MASTER FUND LTD.	Schedule 8(A): Material Creditors of the Commonwealth Schedule 8(B): Material Creditors of ERS Schedule 8(D): Material Creditors of PREPA Schedule 8(E): Material Creditors of HTA Schedule 9(F): Inactive Claims - COFINA	Not a client. Parent and a related entity are current clients.
NESTLE PUERTO RICO, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and a related entity are current clients.
NEW JERSEY STATE POLICE	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. An entity related to parent is a current client.
OMJ PHARMACEUTICALS, INC.	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are current clients.
PATHEON PUERTO RICO, INC.	Schedule 8(A): Material Creditors of the Commonwealth	Not a client. Parent and related entities are former clients.
PEPSICO PUERTO RICO, INC.	Schedule 8(A): Material Creditors of the Commonwealth	Not a client. Parent is a current client.
PEPSI COLA PUERTO RICO DISTRIBUTING, LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent is a current client.
PEPSI-COLA MANUFACTURING INTERNATIONAL, LIMITED	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent is a current client.
PERELLA WEINBERG PARTNERS	Schedule 7(A): Plan Support Agreement Parties – Commonwealth (Financial advisor and/or accountant) Schedule 7(C): Plan Support Agreement Parties – PBA (Financial advisor and/or accountant) Schedule 7(E): Plan Support Agreement Parties – HTA (Financial advisor and/or accountant)	Current client. A related entity is also a current client.
PROVIDENT LIFE AND ACCIDENT INSURANCE COMPANY	Schedule 8(D): Material Creditors of PREPA	Current client. Entities related to parent are also current clients.

RG A REINSURANCE COMPANY	Schedule 8(D): Material Creditors of PREPA	Not a client. An entity related to parent is a current client.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP	Schedule 7(B): Plan Support Agreement Parties – ERS (Counsel) Schedule 8(A): Material Creditors of the Commonwealth (Counsel) Schedule 8(B): Material Creditors of ERS (Counsel) Schedule 8(D): Material Creditors of PREPA (Counsel) Schedule 9(A): Inactive Claims - Commonwealth (Counsel) Schedule 9(B): Inactive Claims - ERS (Counsel) Schedule 9(E): Inactive Claims - HTA (Counsel) Schedule 9(F): Inactive Claims - COFINA (Counsel)	Current client. A related entity is also a current client.
ST. JUDE MEDICAL PUERTO RICO LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and related entities are former clients.
TACONIC MASTER FUND 1.5 L.P	Schedule 9(A): Inactive Claims – Commonwealth Schedule 9(F): Inactive Claims - COFINA	Not a client. Related entity is a former client.
THE GATORADE PUERTO RICO COMPANY	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent is a current client.
THE TYLENOL COMPANY	Schedule 8(A): Material Creditors of the Commonwealth	Not a client. Parent and related entities are current clients.
UNUM LIFE INSURANCE COMPANY OF AMERICA	Schedule 8(D): Material Creditors of PREPA	Not a client. Entities related to parent are current clients.
WARNER CHILCOTT COMPANY, LLC	Schedule 9(A): Inactive Claims - Commonwealth	Not a client. Parent and a related entity are current clients.